

# Exhibit 46

*United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.*

Civil Action No. 07-10248-PBS

Exhibit to the August 28, 2009 Declaration of James J. Fauci In Opposition To  
Corrected Boehringer Ingelheim Corporation and Boehringer Ingelheim Pharmaceuticals, Inc.  
Local Rule 56.1 Statement of Undisputed Material Facts  
in Support of Their Motion For Summary Judgment

# Employee Bulletin

October 13, 2004

Dear Fellow Employees:

In November of 2000 a number of decisions were made regarding strategies for the future of Roxane Laboratories, Inc. Manufacturing, Scientific Affairs, and Sales and Marketing directions were shifted to focus on areas of strength. Manufacturing and Distribution had already begun consolidation from BIPI as Roxane was targeted to manufacture and/or distribute brand, multisource, CHC, international, and contract products. In 2003, Roxane was named as one of two key launch sites for Boehringer Ingelheim.

Scientific Affairs returned to focusing primarily on filing ANDAs for multisource products, reporting to Tom Russillo. This strategy allowed both Manufacturing and Development to focus on its own elements of each business. At the same time, however, these changes caused accounting and financial challenges because the employee and financial reporting structures were crossing between the businesses at RLI, BVL and BIPI. This required the Company to spend a significant amount of time trying to accurately report on the performance of each business. For better reporting results, we clearly needed to streamline this reporting structure. Therefore, effective April 4, 2005 the following changes will occur:

- Scientific Affairs will retain the company name Roxane Laboratories, Inc. and will continue to work in their current location.
- BIPI Production, Quality, Production Technology, Reno Distribution, Roxane Operations, Manufacturing, Distribution, and Support Functions will be re-named Boehringer Ingelheim Roxane, Inc. (BI Roxane, Inc., or BIRI) continuing to report to Rob Fromuth. All employees will continue to work at their current locations.
- Medical Affairs employees at Roxane who currently report out at BIPI will become BIPI employees and remain at their current location.

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Having two separate entities will simplify our budgeting and reporting schemes and will also better align employees with the businesses they support and the management groups they report to. Each very important area needed, and deserved, separate name recognition and separate legal entity status.

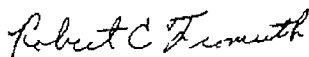
The business benefits of these changes include:

- Improvement of line of sight management of the multisource Development, Sales, and Marketing business, independent of the Roxane Operations and Manufacturing business.
- Complete focus of BI Roxane Inc. on Manufacturing, supporting the strategic decision to establish Roxane as an international manufacturing site for Spiriva® and other BI products.
- Simplification of allocation and reporting schemes by having a clear distinction between the Manufacturing business and the multisource Development, Sales, and Marketing business.
- Better alignment of employees with the businesses they support and the management they report to.

This new structure places the employees within the same legal entity they report to. To reiterate, no employees will be relocated.

Thank you for your cooperation and continued support during this transition.

Sincerely,



Robert C. Fromuth  
President & COO  
Roxane Laboratories, Inc.



Thomas R. Russillo  
President & COO  
Ben Venue Laboratories, Inc.

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